

**18**  
**RETIREMENT SYSTEMS**  
**COMPARISON OF BUDGETED FISCAL YEAR 1999-2000**  
**TO TOTAL RECOMMENDED FISCAL YEAR 2000-2001**  
**(INCLUSIVE OF DOUBLE COUNTED EXPENDITURES)**

Means of Financing & Table of Organization	As of 12/3/99 Existing Operating Budget 1999-2000	Total Recommended 2000-2001	Total Recommended Over/(Under) E.O.B.
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<b>GRAND TOTAL RETIREMENT SYSTEMS</b>	<b>General Fund</b>	<b>\$10,162,204</b>	<b>\$10,488,494</b>	<b>\$326,290</b>
	Interagency Transfers	\$0	\$0	\$0
	Fees and Self Gen.	\$0	\$0	\$0
	Statutory Dedications	\$0	\$0	\$0
	Interim Emergency Bd.	\$0	\$0	\$0
	Federal	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$10,162,204</b>	<b>\$10,488,494</b>	<b>\$326,290</b>
	<b>T. O.</b>	<b>0</b>	<b>0</b>	<b>0</b>

**585 - State Employees' Retirement System - Contributions**

> **STATE AID PROGRAM:** Reflects state contributions to the State Employees' Retirement System for the Louisiana State University (L.S.U.) Retirement System unfunded liability

<b>General Fund</b>	<b>\$4,317,628</b>	<b>\$4,511,921</b>	<b>\$194,293</b>
Interagency Transfers	\$0	\$0	\$0
Fees and Self Gen.	\$0	\$0	\$0
Statutory Dedications	\$0	\$0	\$0
Interim Emergency Bd.	\$0	\$0	\$0
Federal	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$4,317,628</b>	<b>\$4,511,921</b>	<b>\$194,293</b>
<b>T. O.</b>	<b>0</b>	<b>0</b>	<b>0</b>

**MAJOR CHANGES FROM EXISTING OPERATING BUDGET**

Funding increase to provide required level set by the Public Retirement Systems' Actuarial Committee (\$194,293 State General Fund)

PERFORMANCE INDICATOR:

Dollar amount of unfunded accrued liability due to the LSU System merger - beginning of fiscal year balance

\$81,354,912	\$83,392,860	\$2,037,948
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**(INCLUSIVE OF DOUBLE COUNTED EXPENDITURES)**

Means of Financing & Table of Organization	As of 12/3/99 Existing Operating Budget 1999-2000	Total Recommended 2000-2001	Total Recommended Over/(Under) E.O.B.
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**586 - Teachers' Retirement System - Contributions**

> **STATE AID PROGRAM:** Reflects state contributions for the LSU unfunded liability program for the Teachers' Retirement System; supplementary allowances provided by various legislation; and supplemental payments to LSU cooperative extension retirees.

<b>General Fund</b>	<b>\$5,844,576</b>	<b>\$5,976,573</b>	<b>\$131,997</b>
Interagency Transfers	\$0	\$0	\$0
Fees and Self Gen.	\$0	\$0	\$0
Statutory Dedications	\$0	\$0	\$0
Interim Emergency Bd.	\$0	\$0	\$0
Federal	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$5,844,576</b>	<b>\$5,976,573</b>	<b>\$131,997</b>
<b>T. O.</b>	<b>0</b>	<b>0</b>	<b>0</b>

**MAJOR CHANGES FROM EXISTING OPERATING BUDGET**

Funding increase to provide required level set by the Public Retirement Systems' Actuarial Committee (\$131,997 State General Fund)

**PERFORMANCE INDICATORS:**

Dollar amount of unfunded accrued liability due to the LSU System merger - beginning of fiscal year balance  
Approximate number of retirees receiving supplemental allowances provided by laws enacted from 1941 to 1960  
Approximate number of LSU Cooperative Extension federal retirees receiving supplemental benefits

\$87,809,856	\$90,009,501	\$2,199,645
602	602	0
110	110	0